

DERF

Grant Management Guide



Photo: Pernille Bærendtsen

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1. VALIDITY OF THE GUIDE

This Grant Management Guide is valid for grants approved for funding by the Danish Emergency Relief Fund (DERF) since the relaunch of the DERF August 2021.

Notice: The guide can continuously be updated in response to any changes in the rules and regulations, or if anything in the text of the guide turns out to be unclear. The governing body of the grantee, i.e., the Danish organisation holding the contract with DERF, is responsible for checking whether the rules and regulations have been changed. You can always find the latest version of this guide at the DERF website.

2. HOW SHOULD THE GUIDE BE USED?

Recipients of the DERF grants commit themselves to fulfilling a series of requirements to the management of the grant. In this guide, you can find information about:

- Grant recipients' obligations concerning accounting, monitoring, and reporting; and,
- How to administer and manage the grant in practice.

It is important that you read this guide carefully and pay attention to whether you are complying with the rules throughout the intervention. If you fail to manage the grant correctly, you can – in the worst case – be obliged to pay back the funds you were granted.

If, at a later stage, you wish to seek financial support from CISU for another intervention, the application will be assessed in view of your track record, i.e., how you have managed and reported on previous CISU grants, including DERF grants.

3. WHO IS RESPONSIBLE FOR THE GRANT?

It is important to note that the grantee is awarded the grant based on having a strong localized presence in the crisis affected area, most often through its partnership with a local organisation. It is furthermore important to note that the grantee is awarded the grant based on being in a position where it can contribute towards strengthening local capacities. It is therefore of key concern to the DERF that the grant is implemented in a manner which furthers these principles.

The grant from the DERF is awarded to the grantee featuring as the lead applicant, thereby being the grantee. The governing body of the grantee is fully responsible for the funds being managed according to the rules and in accordance with the basis on which they have been granted. This entails the following obligations, among others:

- The funds must be spent on the purposes described in the application.
- Steps should be taken to prevent corruption and misuse of funds.
- Financial procedures need to inspire confidence, including proper internal controls as well as bookkeeping and accounting in keeping with sound practices in this field. This means that both the intervention and the applicant organisations are subject to external auditing.
- The grantee must ensure that partners and others that receive part of the granted funds are not included on the [UN's](#) or [EU's](#) sanctions lists. Significant problems and irregularities in the

intervention must be reported as soon as possible as per the reporting rules described in chapter 8 and to be found on the DERF website.

- The Final report and audited financial accounts for the intervention must be submitted on time as per the deadlines stipulated in the contract.

4. AFTER FUNDING HAS BEEN GRANTED

4.1 Contracts

After a DERF grant has been approved, CISU emails a signed contract to the grantee. The contract sets out the requirements and conditions to be met as described in this guide.

The grantee must sign the contract and return it through *Vores CISU* before implementation of the intervention commences and the first disbursement of funds is submitted.

4.2 Cooperation agreements

A condition for qualifying for DERF grants is the documented existence by the grantee of localized presence and capacity in the crisis area either through partnerships with local organisations or through own presence.

If the grant is given to cooperation between two or more different legal entities, it is a condition for receiving the grant that a cooperation agreement specific to the grant be drawn up between the partners. The Danish applicant organisation must submit a copy of a signed cooperation agreement through *Vores CISU*. This procedure must be completed before the second instalment can be disbursed.

It is a requirement that the partnership agreement for the grant includes the following paragraphs regarding anti-corruption and preventing sexual harassment, exploitation, and abuse.

"No offer, payment, consideration or benefit of any kind, which could be regarded as an illegal or corrupt practice, shall be made - neither directly nor indirectly - as an inducement or reward in relation to tendering, award of the contract, or execution of the contract. Any such practice will be grounds for the immediate cancellation of this contract and for such additional action, civil and/or criminal, as may be appropriate. At the discretion of the CISU and the Danish Ministry of Foreign Affairs, a further consequence of any such practice can be the definite exclusion from any tendering for projects, funded by the CISU or Danish Ministry of Foreign Affairs".

“The parties agree to actively prevent sexual harassment, exploitation, and abuse (PSHEA)¹, and to ensure, in the best possible way, that the intervention is carried out in an environment free of all kinds of harassment, exploitation, and abuse, sexually or otherwise, especially in the case of particularly vulnerable groups.”

The cooperation agreement must incorporate risk management implemented in the partnership. The DERF Risk Management Strategy and Plan can be used for inspiration. Safety measures taken with regards to the local partner, including staff and volunteers, must be in accordance with good governance principles, and ensure that safety precautions are taken, and included in the budget when needed.

Even though the grantee is regarded as the grantee /lead, any changes in the choice of partners must be approved by CISU, before entering new/changed partnerships for the approved grant/intervention.

4.3 Disbursements

At the DERF website, there is a form for disbursement requests. You find the form at the subpage “DERF Guidelines & Formats” under the heading “During Implementation”. This form must be filled out, signed, and submitted through *Vores CISU* whenever requesting disbursement of funds from the awarded grant in accordance with the disbursement plan approved as part of the application. Kindly note that changes in the approved disbursement schedule must be agreed upon with CISU.

The maximum for each disbursement is 50% of the grant.

The initial disbursement will take place when the signed contract has been submitted through *Vores CISU* and a disbursement request has been filled out, signed, and submitted through *Vores CISU*. The disbursement of funds shall be undertaken within maximum two (2) workdays after the submission of a disbursement request.

For subsequent disbursement requests there are no set deadlines for submission, and they can be presented at any time of the year. For these, the normal processing time is a maximum five (5) working days. If the disbursement request is submitted immediately before a Danish public holiday, the processing time might be delayed.

4.4 Bank account(s)

It must be possible to separate the DERF funds from other funds of the Danish organization as well as the partner organisations. This can be done by depositing the DERF funds in a separate bank account or through the bookkeeping system. If an organisation has several Danida and/or CISU grants, the same bank account can be used for all of them, under the condition that the organisation’s bookkeeping system can differentiate between the funds for different projects and from different donors.

¹ **Sexual harassment** is understood as any kind of unwanted verbal, non-verbal or physical behavior of a sexual nature with the aim or impact that a person’s dignity is violated, especially if it happens in a threatening, hostile, degrading, humiliating or offensive environment. **Sexual exploitation** is understood as attempts or actual abuse of position of power to exploit a person’s vulnerability for sexual gain. This also applies to relationships where economic, social or political advantage is gained from another person on the basis of sexual exploitation. **Sexual abuse** can consist of either a threat of or actual physical abuse of a sexual nature.

If the funds are not on a separate bank account in Denmark, the account holder must enter into a written agreement with the bank that unspent funds deposited belongs to CISU, and that the bank is not entitled to set off this amount against the organisation's possible debt to the bank.

As an example, the agreement with the bank could say: *As previously agreed, it is hereby confirmed that the bank will not set off deposits in the account against any type of credit balance. The bank renounces this right based on the premise that the account balance consists of funds disbursed by CISU or of interest accrued on such funds².*

If a separate bank account is used, all transfers to the partners as well as the Danish payments must be made from this account.

4.5 Financial management

With regards to the financial management, some requirements are for both the grantee and the local organisation, while others are only for one of the organisations.

- It is mandatory on all partnership organisations to maintain a safe and reliable accounting system.
- It must be ensured that financial procedures inspire confidence and that sound internal controls are in place.
- The partnership organisations accounting must be kept up to date, documented by vouchers, and must otherwise observe good practices of bookkeeping and accounting.
- The grantee must keep accounting records in compliance with the requirements of the Danish Bookkeeping Act (Bogføringsloven), and all partnership organisations must keep all accounting documentation and materials for ten (10) years and all other project-related documents and files for five (5) years after completing the intervention, i.e., after the final approval from DERF/CISU.
- Furthermore, CISU's financial standards specify the obligations of the grantee and its partner organisation(s) in relation to financial management and how to meet the individual requirements. It is obligatory on the grantee to inform the partner organisation(s) about the financial standards and to follow up in case of shortcomings.

The CISU financial standards are in three (3) versions according to the size of the grant: Below DKK 200,000; above DKK 200,000; and above DKK 1 million. It is the total budget amount administered by each of the partner organisations which determines the standard that the partner must comply with.

The financial standards are available on DERF website. For specific audit requirements, please see section 7.

4.6 Implementation start

Implementation of the Rapid Response interventions in the crisis affected locality must start within seven (7) days following receipt of the initial DERF fund disbursement by the grantee. Concerning Anticipatory Action interventions, implementation should start as soon as possible, depending on the particular context.

² In Danish: "I henhold til aftale skal vi hermed bekræfte, at banken ikke vil modregne i eventuelt indestående på ovennævnte konto. Modregningsafkaldet er givet under forudsætning af, at indestændet på kontoen udgør midler, som er indbetalt af CISU eller udgør renter af sådanne midler."

5. GRANT MANAGEMENT

5.1 Adjustments

It is recommended that adjustments are made in order to reflect any contextual changes. All adjustments made must be reported upon in subsequent reports of the intervention.

Some adjustments can be undertaken without seeking prior approval from CISU.

In the following instances, it is however a requirement that approval from CISU is granted prior to implementing adjustments:

- Extensions of the intervention period beyond the approved grant period can be obtained by filling in and submitting the form “*Request for adjustments*” through *Vores CISU*. The form is available on the DERF website at the subpage “DERF Guidelines & Formats” under the heading “During Implementation”. Please note that the total intervention period cannot exceed 9 months and the request must be submitted before the approved intervention period expires.
- Adjustment of objectives, partnership and/or target group can be requested by filling in and submitting the form “*Request for adjustments*” which is available on the DERF’s website.
- Specific budget adjustments - see section below.

Please note that the request must be submitted before the approved intervention period expires, and in due time for the CISU grant management to consider and decide on the request.

5.2 Budget lines, spending and revisions

Basically, the intervention must be implemented within the framework of the budget approved. However, reallocation between the budget’s main items can take place without prior notification of CISU, provided that the modifications:

- do not exceed 10% of the lowest main budget line being raised or lowered,
- do not affect the budget for salaries and personnel related costs in the partner countries
- do not affect the budget for risk management and safety measures,
- do not move funds from activities to administration costs, i.e., changes the division between the two categories
- do not increase the budgeted amount for audit, in Denmark or local presence
- are justified in the subsequent mid-way review or final report.

Thus, if the needed changes will exceed the 10% rule or concerns one of the expense categories above, you need the approval of CISU before you can change the budget. This can be obtained by filling in and submitting the form “*Request for change of project period and/or budget*” which is available on the DERF website. Please note that the request must be submitted before the approved intervention period expires, and in due time for the CISU grant management to consider and decide on the request.

Interest earnings accrued and currency exchange gains can be used for activities during the implementation, as these are considered a part of the grant. However, this must be approved by CISU by submitting an adjustment request.

5.3 Spending of contingency (budget margin)

In the budget, an amount has been allocated as the item of 'contingency'. At least 6% and at most 10% of budget items must be set aside for this. You can transfer funds from the contingency to one or several of the other main budget items if the need arises. For instance, the contingency could cover increases in prices, salaries and personnel related expenses and exchange rates.

The transfer from the contingency need not be approved by CISU. However, you do need a written authorization from CISU, based on a request submitted, if:

- You want to spend the contingency on expanding or reformulating the intervention.
- You want to spend the contingency on salaries costs, staff benefits or auditing.

Interest costs in Denmark can be covered by the contingencies, while other bank costs must be covered by the Administration for DK Partner. Be aware that interest costs in Denmark covered by the contingencies should be entered into the final accounts under Activities, as it is not allowed to book keep under the contingencies budget line.

Notice: All allocations of the contingency must be notified and justified in the final accounts. The allocation and spending of the contingency must always be in pursuit of the intervention's overall objective.

5.4 Administration in Denmark

The budget reserves up to 5% of the subtotal of project costs as a contribution towards administration in Denmark and self-implementing entities in the crisis area. This administration fee must always be calculated as a percentage of actual use of the grant (excluding administration). Accordingly, if you spend less than the amount budgeted, there will be a smaller amount available for administration in Denmark and self-implementing entities in the crisis area.

The administration fee should cover the grantee's and self-implementing entities' general administrative expenditure in connection with the grant. The boundary between general administrative costs and direct intervention spending can appear less than clear-cut. Please refer to the DERF Budget Guide for details and examples of the administration costs.

Please be aware that the grantee is NOT required to submit accounts related to expenditure of the administration fee.

6. REPORTING & PEER REVIEW

6.1 Peer review: Exchange of experiences

All grantees are obliged to attend mandatory peer review sessions organized by CISU as to facilitate and ensure exchange of experiences and thereby support the generation of learning and development of new, innovative approaches to humanitarian interventions. The latest date for the review workshop will be specified in the contract with CISU. Invitations to the sessions will be sent by CISU.

6.2 Final report

After the intervention has ended, you must submit a final report setting out how the intervention has been implemented and how it has fulfilled the objectives set out in the application.

The final report must adhere to the reporting format, which is available on the DERF website. The final report must be submitted through *Vores CISU* in a signed version. The final report must be submitted within one month of the end date of the intervention.

7. AUDIT REQUIREMENTS AND FINAL ACCOUNTS

7.1 Deadline and general specification for final accounts

The grantee is obliged to make sure that the final accounts are made and audited in compliance with the requirements and instructions in force. Final accounts must be prepared in CISU's format for the DERF grants.

The deadline for submission of the audited report is within three months of the end date of the intervention.

7.2 Audit of final accounts for grants of DKK 200,000 or less

Grants of DKK 200,000 or less are audited by an auditor appointed by CISU. Contact details for the auditor are found on DERF website, under the heading "Final Accounts for DERF grants".

The auditor's fee is paid directly by CISU upon approval of the final accounts. The audit must adhere to this guide and the audit instruction manual: *Instruction regarding the performance of audit tasks related to State grant financed activities in Denmark and abroad administered by pooled funds and networks (projects below DKK 500.000)*

No later than two months after the completion date of the intervention, the following documents are forwarded to the auditor:

- Completed accounting format
- Completed audit checklist for grants up to DKK 200,000, which is available on DERF website.

- Documentation as per the audit checklist
- Original vouchers (receipts) as per the audit checklist (both electronically as pdf files and physically by letter)
- Copy of final report

CISU will forward the contract, approved application, and latest approved budget to the auditor. As you submit the aforementioned material, you agree on a final deadline for auditing the final accounts with the auditor.

Due to the international and local rules, the local partner should not be asked to submit original vouchers to Denmark or other places outside the country. The grantee can choose to submit the original vouchers or certified copies to the auditor. However, it is the responsibility of the grantee to ensure that original vouchers are submitted and returned in an orderly manner. The grantee must also submit a report from the accounting system, as well as bank statements, reconciliations etc.

It is the responsibility of the grantee to ensure that all the accounts details are in accordance with the bookkeeping, that the notes are filled out, and that the authorized signatory will sign the final version of the audited accounts for the grant.

The auditor must audit the grant accounts according to the CISU audit instructions, including the good public audit, and thus include an auditor's report to the grant accounts, as well as ensure that the grantee has fulfilled all the above-described requirements.

The auditor returns the final accounts in an audited state to the organisation, which must then submit this material through *Vores CISU*. The audit report and the management report must be signed by hand in the document or digitally. The final accounts are submitted to CISU without the receipts, but the grantee (and local partners) must store original receipts for five years after the accounts have been approved by CISU, to be produced upon request from CISU, the Danish Auditor-General (*Rigsrevisionen*) or others authorised to this effect.

CISU reserves the right to inspect samples of receipts at any time, regardless of the audit etc.

7.3 Audit of final accounts for grants of more than DKK 200,000

The final accounts must be audited by a state-authorized or chartered auditor who is appointed by and enters into an agreement with the grantee. The audit must adhere to good public auditing practices, the DERF Grant Management Guide and the Danish Ministry of Foreign Affairs' audit instructions for grants below or above DKK 500,000, depending on the amount of the grant. Thus, the audit must include performance audit³ as well as compliance audit as per the instructions

³ This is the term for "Forvaltningsrevision".

No later than two months after the completion date of the intervention, the following documents are forwarded to the auditor:

- Completed accounting format
- Completed audit checklist for grants for DKK 200,000 and above, which is available on the DERF website
- Documentation as per the audit checklist
- Copy of final report

It is mandatory for the grantee to ensure that the auditor appointed confirms in writing that he or she is willing to perform his or her audit tasks in keeping with the provisions of the audit instruction manual. When auditing the final accounts, the auditor must therefore mention in the audit report that the job has been performed in keeping with DMFA's audit instruction manual, and in accordance with the applicable Standard for Public Auditing (in Denmark known as SOR), which requires the audit report to have a separate section on performance audit and compliance audit.

In addition, the audited accounts must include an audit report with the auditor's assessments and conclusions based on the audit carried out. Also, for grants above 500.000 DKK the audited grant accounts must be accompanied by a long-form audit report, as per the usual requirements for the long-form audit reports, i.e., internal controls etc. The long-form audit report can be in sequence with the organisation's long-form report or be issued specifically for the grant accounts.

The receipts should not be submitted to CISU, but the grantee (and local partners) must store original receipts and accounting documentation and materials for ten years after the accounts have been approved by CISU, to be produced upon request from CISU, the Danish Auditor-General (*Rigsrevisionen*) or others authorised to this effect.

If a local audit has taken place, and the grant expenses can be explicitly explained, the audit report together with a report from the accounting system can replace the certified copies/scanned versions of the expenses.

CISU reserves the right to inspect samples of receipts at any time, regardless of the audit etc.

7.4 Local audit

For grants with a budget of more than DKK 200.000 it is recommended that a local external audit is conducted with regards to the expenses occurred in the local context.

For grants with a budget of more than DKK400.000 it is a requirement that a local external audit is conducted with regards to the expenses occurred in the local context. However, due to the crisis context of the DERF grants, it is important to underline that local audit must not jeopardize the security and safety of the local staff or a local auditor.

The auditor in Denmark must also conduct overall supervision of the grant auditing carried out locally in the country of the humanitarian crisis. Consequently, it is important that the Danish auditor, prior to the

commencement of the intervention, can approve the local auditor, whose work must adhere to international standards and carry out compliance audit and performance audit as well as be ready to sign an agreement including auditing according to the CISU audit instructions, i.e., including the good public auditing etc.

It is recommended that the local auditor is selected in the beginning of the intervention period so that he or she has sufficient time to learn about the special audit requirements.

7.5 Format for final accounts

The accounts must contain:

Management report: To be prepared by the grantee. Signed by hand or digitally by someone authorised to do so on behalf of the organisation (e.g., chairperson of the governing body, treasurer, or management).

Audit report/statement: To be prepared by the auditor. The accounting format presents suggestions for how to design a report/statement. The auditor is welcome to insert his or her own report/statement, as long as it complies with CISU's requirements in this guide and in the audit instructions. The report/statement is signed by the auditor either by hand or digitally.

Accounting practice used: A description is prepared by the grantee. If auditing has been conducted in the country of cooperation, the name of the local auditor is inserted into this section. Read more about requirements regarding local audits in section 7.4.

Accounting report: To be prepared by the grantee. Remember to explain deviations between actual and budgeted spending larger than 10%. You should also set out how the budget margin has been spent.

Income statement: This document, sometimes also called a 'profit-and-loss account', comparing the budget to actual spending, is drawn up by the grantee. Remember that the last version of the CISU-approved budget should be used. It is important to keep track of any budget revisions made during the grant period, i.e., revisions made with or without CISU approval, as per the described procedures above in section 5.1. If there have been financial contributions to the intervention from sources other than CISU, these must be included in the income statement and the budget.

Notes regarding the accounts:

- **Note 1: Disbursements from CISU.** The dates and amounts of all transfers from CISU to the organisation are written here.
- **Note 2: Cost Categories.** In the approved budget, Tab 5, *Budget summary* includes an overview of the grand total budget divided between the different cost categories as set by the MFA. The accounts must include a comparison between the budgeted division of the cost categories and the actual division of the cost categories as per the audited accounts. This overview includes the salaries for the grantee, which must be audited by the auditor as per the set guidelines.
- **Note 3: Specification of investments.** Remember to draw up a **transfer document**, if any equipment, assets, and inventories etc. are donated to the local partner at the end of the intervention. If the price of such equipment, inventory etc. exceeds the *Danish tax authorities'*

definition of a minor acquisition that can be written off at once, with no provision for depreciation, it is obligatory to attach a signed transfer document between the Danish grantee and the local partner to be attached to the final accounts. The transfer document format defines what is covered by this rule and is available on DERF website.

- **Note 4: Transfers to local partner.** At the time of preparing the final accounts, the conversion of accounting and/or expenditure in non-Danish currency should take place at the rate at which the disbursements have been exchanged, using the so-called **weighted average exchange rate**. This key figure is calculated by listing all financial transfers from Denmark to the country of cooperation throughout the intervention. The total amount transferred in Danish kroner (DKK) is then divided by the total amount received in local currency, thus arriving at the weighted average exchange rate.
- **Note 5: Accounts between the grantee and CISU.** This note calculates if there are any unspent funds after the grant period has expired by subtracting the spending of grant funds from the grant amount, and adding possible interest accrued. Read about unspent funds, interest, and refunds in the section below.

7.6 Unspent funds, interest, and repayments

Earned interest (both in Denmark and abroad) and **exchange rate gains** (as a result of fluctuations in the rate of exchange between the Danish krone, DKK, and the local or other currencies used) can be spent on activities and the like as part of the interventions, if this is approved by CISU. Such approval is obtained by submitting a budget modification request to CISU well in advance of the end of the intervention.

The request is submitted through *Vores CISU* using the form “Request for change of intervention, intervention period and/or budget” available on DERF website.

Interest paid in Denmark can be covered by the budget margin and should be entered into the final accounts under Activities.

Please note: It is obligatory on the grantee to refund all unspent funds to CISU. This calls for being careful not to transfer excessive payments on account to local partners, as well as to pay continuous attention to spending and any interest earned in the country of cooperation.

Any unspent parts of the grant as well as interest accrued in Denmark and abroad must be repaid in connection with submission of final accounts to CISU by depositing into the DERF bank account:

- CISU’s DERF bank account number 7134 000 11 02 565 in Jyske Bank

It is important to present the final accounts in a single, clear, well-organised and signed document.

8. REPORTING OF DIFFICULTIES AND IRREGULARITIES

CISU actively supports the international fight against corruption and advises grantees on how to avoid corruption as well as the safeguarding and prevention of sexual exploitation, abuse, and harassment (PSEAH). The CISU Code of Conduct describes further the procedures and policies for these areas as well as other relevant areas for the implementing organisations.

Zero tolerance on corruption entails that all staff and grantees upon suspicion or awareness of specific cases of corruption involving other staff members, business partners, partners in programmes and projects, and others with whom staff members and grantees cooperate, are obliged to immediately notify the organisational management and CISU immediately.

It is mandatory upon the governing body of the grantee to immediately notify CISU:

- If significant difficulties arise in the implementation of the intervention, including problems regarding compliance with the budget approved.
- If significant problems arise in the organisation's relationship with the recipient country's authorities, partner, or expatriate staff.
- If there is well-founded suspicion or detection of theft, fraud, corruption, misuse, or similar irregularities.
- If cases of safeguarding or PSEAH arise among any of the implementation partners.

Such reports must be submitted in writing, stating how the organisation plans to solve and follow up the difficulties or irregularities observed. Reporting formats and procedures are available on the DERF and CISU websites. You are very welcome to contact CISU if a project or an intervention runs into problems, enabling CISU to guide you in how to report the issues and how to pursue a solution.

Upon suspicion or knowledge of specific cases of corruption, such as bribery, the decision to notify Danish or foreign authorities, including possibly reporting to the police, is taken by CISU, the grantee and the DMFA based on the available information. This applies to cases in Denmark as well as abroad, regardless of how the information came into the CISU's possession.

Confirmed cases of irregularities will be published on DERF website and will be reported to the DMFA.